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From:

Sent: Thursday, March 29, 2012 3:41 PM

To:

Cc:

Subject: RE: Levy on pension

Good afternoon.

Where the Service levies on fixed and determinable rights pre-CSED, payments received post-CSED can be applied to the tp's acct. See, e.g., IRM 5.11.6.1 and 5.11.5.6.2(6). It is not dispositive that the payments came due post-CSED.